

--- “Series of 1897” - 5 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- recess printed on horizontal mesh wove - *without controls* - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- RM-349c - coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and an 189_ stub ---

Chris Ryan, “Canadian Revenue Newsletter”, No. 42, of June 2003

“Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

The catalogue lists this five pound recess printed red “Series of 1897” Coupon stamp as:

RM-349c - 5 pounds, red, coarse roulette, on horizontal mesh wove - without controls,
with nine ½ pound coupons and an **189_** stub



★**RM-349c** - 5 pounds, red, coarse roulette, CWCS, without control numbering,
on horizontal mesh wove, with nine ½ pound coupons and an **189_** stub - Plate No. 1



★**RM-349c CRP** - 5 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove,
with nine ½ pound coupons and an **189_** stub - stamped **CANCELLED** and **Registered**

--- “Series of 1897” - 5 POUNDS - Red - COUPON - the “Widow Queen” - scanned at 65% scale ---

--- Recess printed on horizontal mesh wove - with 4½ mm. blue controls - imprint “AMERICAN BANK NOTE CO. OTTAWA” ---

--- coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and a 190_ stub ---

The catalogue lists this five pound recess printed red “Series of 1897” Coupon stamp as:

RM-349 - 5 pounds, red, coarse roulette, on horizontal mesh wove - with 4½ mm. blue controls,
with nine ½ pound coupons and a 190_ stub



★**RM-349** - clipped at 7 pounds, red, coarse roulette, control number **005314**,
on horizontal mesh wove, roller cancelled **TOBACCO / 2-17** in violet ink by “L. O. Grothe”, Montreal



★**RM-349** - 5 pounds, red, coarse roulette, CWCS, control number **268485**,
recess printed on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub

| | | |
|-----------------|--------|---|
| 005314 ★ | RM-349 | clipped at 7 pounds, red, coarse roulette, on horizontal mesh wove, rolled TOBACCO / 2-17 by “L. O. Grothe”, Montreal |
| 268095 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268144 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268158 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268184 ★ | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268204 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268217 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268238 | RM-349 | 5 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub |
| 268246 ★ | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268383 | RM-349 | 5 pounds, red, coarse roulette, on horizontal mesh wove |
| 268421 ★ | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 3 |
| 268443 | RM-349 | 5 pounds, red, coarse roulette, on horizontal mesh wove |
| 268454 | RM-349 | 5 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub |
| 268463 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268485 ★ | RM-349 | 5 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, |

| | | |
|-----------------|--------|---|
| | | with nine ½ pound coupons and a 190 stub |
| 268491 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268511 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268546 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268554 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268559 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268581 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268586 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268657 | RM-349 | 5 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190 stub |
| 268663 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268665 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268672 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268673 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268678 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268680 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268687 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268723 | RM-349 | 5 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190 stub |
| 268741 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 4 |
| 268771 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268796 ★ | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268816 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268917 | RM-349 | 5 pounds, red, coarse roulette, CWC, on horizontal mesh wove |
| 268922 ★ | RM-349 | 5 pounds, red, coarse roulette, on horizontal mesh wove |
| 268960 | RM-349 | 5 pounds, red, coarse roulette, on horizontal mesh wove |



★RM-349 - 5 pounds, red, coarse roulette, CWC, control number **268246**, on horizontal mesh wove, with nine ½ pound coupons - from Plate No. 4



RM-349 - 5 pounds, red, coarse roulette, CWC, control number **268421**, on horizontal mesh wove, with nine ½ pound coupons - from Plate No. 3



★**RM-349n SP** - 5 pounds, red, a plate proof, on horizontal mesh wove, with nine ½ pound coupons and a **190**_ stub from the 1990 ABN New York sale, stamped **SPECIMEN**

File path is [c:\CR - STAMPS \RM_STAMPS \COUPON \ 1897 \ Red \ 5 pounds],
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